CERTIFICATE OF ELECTRONIC FILING

I hereby certify that this correspondence is being filed electronically with the U.S. Patent and Trademark Office on the below date:

Date: August 8, 2007 Name: Tadashi Horie (Reg. No. 40,437) Signature:

Our Case No. 9683-261

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: Adachi et al.)
Serial No. 10/680,205))
Filing Date: Oct. 8, 2003) Examiner: Patel, Jayesh A.
For: IMAGE ENCODING METHOD, IMAGE DECODING METHOD, IMAGE ENCODING APPARATUS, IMAGE DECODING APPARATUS, IMAGE ENCODING PROGRAM, AND IMAGE DECODING PROGRAM	Group Art Unit No. 2624) Confirmation No. 7459))
)

RESPONSE TO OFFICE ACTION DATED FEBRUARY 8, 2007

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In reply to the Office Action dated February 8, 2007, please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 10 of this paper.